



NEWS RELEASE

**STATE BOARD
OF EQUALIZATION**

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FOR IMMEDIATE RELEASE

NR# 6-M
Date: February 19, 2003
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**ASSESSMENT PRACTICES SURVEY REPORT RELEASED
FOR NAPA COUNTY**

Carole Migden, Chairwoman, State Board of Equalization (BOE), today released an assessment practices survey report on Napa County.

Once every five years, the BOE conducts a review of each county's property tax assessment functions to determine whether properties are being assessed properly and to identify areas where improvements should be made. Issued as an "**Assessment Practices Survey**," the report provides an overview of how well the duties of the assessor are performed and includes recommendations to correct assessment deficiencies and improve compliance with state law.

The BOE found that most properties in Napa County are being assessed properly, and the overall quality of the assessment roll meets the minimum standards required by the state to qualify for augmentation funds. However, the report provides 24 recommendations to improve the effectiveness of the assessor's operations. Included among those recommendations are the following:

- Inform owners of property receiving disaster relief of their right to appeal their proposed reassessments.
- Classify wind machines as fixtures.
- Bring the mandatory audit program to current status.

The review focused on the quality of the 2001-2002 Napa County assessment roll, which contained 53,661 assessments having a total enrolled value of \$14.167 billion.

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*Note: A copy of the Napa County Assessment Practices Survey Report
is available upon request.*